

SENATE
STATE OF MINNESOTA
NINETY-FIRST SESSION

S.F. No. 4618

(SENATE AUTHORS: WEBER)

DATE
05/15/2020

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7052 Introduction and first reading
Referred to Taxes

OFFICIAL STATUS

- 1.1 A bill for an act
- 1.2 relating to taxation; individual income; modifying the credit for parents of stillborn
- 1.3 children; amending Minnesota Statutes 2018, section 290.0685, subdivision 1.
- 1.4 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MINNESOTA:
- 1.5 Section 1. Minnesota Statutes 2018, section 290.0685, subdivision 1, is amended to read:
- 1.6 Subdivision 1. **Credit allowed.** (a) An individual is allowed a credit against the tax
- 1.7 imposed by this chapter equal to \$2,000 (1) for each birth for which a certificate of birth
- 1.8 resulting in stillbirth has been issued under section 144.2151, or (2) for each birth occurring
- 1.9 in another state or country, a certificate similar to the certificate under section 144.2151
- 1.10 that documents that the stillbirth occurred under that state's or country's law. The credit
- 1.11 under this section is allowed only in the taxable year in which the stillbirth occurred and if
- 1.12 the child would have been a dependent of the taxpayer as defined in section 152 of the
- 1.13 Internal Revenue Code.
- 1.14 (b) For a nonresident or part-year resident, the credit must be allocated based on the
- 1.15 percentage calculated under section 290.06, subdivision 2c, paragraph (e).
- 1.16 **EFFECTIVE DATE.** This section is effective retroactively for taxable years beginning
- 1.17 after December 31, 2015.